

**Illinois Department of Revenue  
Regulations**

|   |
|---|
| <b>Title 86 Part 130 Section 130.1305 When Lessor of Premises Should File Return for Business Operated on Leased Premises</b> |
|---|

**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1305 When Lessor of Premises Should File Return for Business Operated on Leased Premises**

If a lessee operates a business on the lessor's premises under the identity of the lessor, then the lessor must report and remit the lessee's tax on the lessor's Retailers' Occupation Tax return. However, if the lessor permits the lessee to file his own Retailers' Occupation Tax return, the Department of Revenue reserves the right to proceed against the lessor or the lessee or both in the event that the Retailers' Occupation Tax liability incurred by the business operated on the lessor's premises is not properly discharged. An example of such an arrangement is an antique store where spaces are rented to different antique dealers, but the entire store is operated under the identity of the antique store/lessor.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)